

# **EXHIBIT “P-41”**



IN THE UNITED STATES DISTRICT COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

Confidential

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	)	
	)	
American Environmental Enterprises, Inc.,	)	
d/b/a Thesafetyhouse.com,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Docket No.: 19-CV-05435
	)	
Manfred Sternberg, Esquire, and Manfred	)	
Sternberg & Associates, PC, and Charlton	)	
Holdings Group, LLC, and Shlomo Gross	)	
a/k/a Samuel Gross, and Gary Weiss, and	)	
A.Solar, LLC, and Daphna Zekaria, Esquire	)	
and Sokolski & Zekaria, P.C.	)	
	)	
Defendants.	)	
	)	
	)	

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Expert Report

By

Joseph W. Lesovitz, CPA/ABV/CFF, CFA, CFE

August 16, 2024

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## I. INTRODUCTION

### A. OVERVIEW OF ENGAGEMENT

I have been engaged by the law firm Goldberg Segalla LLP (“Counsel”) on behalf of Manfred Sternberg, Esquire (“Mr. Sternberg”) in the above referenced matter. At Counsel’s request, I have prepared a report of my opinions to be expressed at trial in connection with American Environmental Enterprises, Inc.’s, d/b/a The SAFETYHOUSE.com (“Safety House”, “TSH” or the “Plaintiff”) lawsuit against Mr. Sternberg.

The scope of my retention is to provide an opinion on damages only; I have not been engaged to provide any opinion on liability and therefore offer no such opinion or analysis. However, an assumption of some liability on the part of Mr. Sternberg is a necessary basis for my analyses and opinion on damages for the purposes of this report. Notably, Mr. Sternberg denies any such liability and intends to establish their defenses at trial, as necessary. I have reviewed pleadings, deposition transcripts and documents produced in the course of discovery from this case to aid my assessment and support my opinions. I reserve the right to amend my report should additional or updated information become available. All of my opinions, as well as the bases for my opinions, as stated herein, are offered to a reasonable degree of professional certainty.

It is my understanding that the Plaintiff may file an expert report. I reserve the right to update my analysis and provide any rebuttal opinions to the Plaintiff’s expert report.

### B. SUMMARY OF OPINIONS

In summary, it is my opinion that Mr. Sternberg did not unjustly benefit from the Plaintiff’s funds and these funds are not held in the Trust Account;<sup>1</sup> therefore, there are no damages attributable to Mr. Sternberg.

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<sup>1</sup> The Trust Account, defined in a subsequent section of this report, is the MSA’s IOLTA Bank of America Account x2143.

### C. QUALIFICATIONS

The analyses and opinions in this report are based upon the information and documentation identified to date, my education, and my experience in performing similar financial analyses and economic damage calculations. I am a Partner in Citrin Cooperman Advisors LLC's Forensic, Litigation & Valuation Services Group. Citrin Cooperman Advisors LLC is an accounting and consulting firm that, among other things, provides business, economic, financial, and damages consulting services to clients in a variety of industries. I have been qualified as an expert and presented testimony in depositions and at trial in federal court, state court, and arbitration proceedings. In addition, I have served as a neutral accounting arbitrator in various post-acquisition disputes related to working capital adjustments, earn-out disputes, and other financial related disputes.

I am a Certified Public Accountant ("CPA"), Certified Fraud Examiner (CFE"), Accredited in Business Valuation ("ABV"), and Certified in Financial Forensics ("CFF"). In addition, I hold the Chartered Financial Analyst designation and have a Master's Degree in Business Administration with a concentration in Accounting. I am an adjunct professor at the Villanova University School of Law where I currently teach a course on economic damages and litigation strategy and previously taught a course on accounting and business valuation. I am a recipient of the American Institute of Certified Public Accountants ("AICPA") 2016 Standing Ovation Award for contributions to the areas of forensic accounting and business valuation. I also previously served on the AICPA's CFF Credential Exam Task Force. My curriculum vitae is attached as Exhibit A.

My firm is being compensated at \$625 per hour for my time. My firm's compensation is not contingent upon the outcome of this litigation.

#### D. DOCUMENTS CONSIDERED

My analysis is based on the documentation and information produced by the parties as listed in Exhibit B. The documents and information utilized in my report are the types of documents and information upon which experts in my field typically rely when performing such analyses.

I, or others working under my direct supervision, performed the analysis based on the documentation and information available to date. Additional information may come to my attention during this litigation, which may affect my analysis. I reserve the right to amend my analysis and this report should additional or updated information become available. In addition, I reserve the right to prepare additional supplemental materials such as summaries, exhibits or charts for trial, as well as to provide opinions and other materials in response to any expert opinions provided on behalf of the Plaintiff.

## II. BACKGROUND

### A. PARTIES

#### 1. *Manfred Sternberg*

Mr. Sternberg is a citizen of the State of Texas.<sup>2</sup> Mr. Sternberg is a practicing attorney in good standing under the laws of Texas.<sup>3</sup>

#### 2. *Manfred Sternberg & Associates, PC*

Manfred Sternberg & Associates, PC (“MSA”) is a Texas professional corporation with a principal place of business in Houston, Texas.<sup>4</sup> Mr. Sternberg is the founder of MSA.<sup>5</sup>

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<sup>2</sup> First Amended Complaint, dated July 31, 2023 (“Complaint”), ¶ 8.

<sup>3</sup> Complaint, ¶ 8.

<sup>4</sup> Complaint, ¶ 9.

<sup>5</sup> <https://www.manfredlaw.com/manfred-sternberg>, visited May 10, 2024.

3. *American Environmental Enterprises, Inc., d/b/a The SAFETYHOUSE.com*

American Environmental Enterprises, Inc., d/b/a The SAFETYHOUSE.com (“Safety House”) is a Pennsylvania corporation with a principal place of business in Glen Mills, Pennsylvania. Safety House operates as a supplier of personal protection and abatement equipment.<sup>6</sup>

4. *Charlton Holding Group LLC*

Charlton Holding Group LLC (“CHG”) is a New York limited liability company with a principal place of business in Rockville Centre, New York.<sup>7</sup>

5. *Shlomo Gross*

Mr. Gross is a citizen of the State of New York residing in Rockville Centre, New York.<sup>8</sup>

6. *Gary Weiss*

Mr. Weiss is a citizen of the State of New Jersey residing in Elizabeth, New Jersey.<sup>9</sup>

7. *A.Solar, LLC*

A.Solar, LLC (“A.Solar”) is a New Jersey limited liability company with a principal place of business in Elizabeth, New Jersey.<sup>10</sup>

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<sup>6</sup> Complaint, ¶ 7.

<sup>7</sup> Complaint, ¶ 12.

<sup>8</sup> Complaint, ¶ 14.

<sup>9</sup> Complaint, ¶ 16.

<sup>10</sup> Complaint, ¶ 16.

8. *Daphna Zekaria, Esquire*

Ms. Zekaria is a citizen of the State of New York with a principal place of business in New York, New York. Ms. Zekaria is admitted to practice law in the State of New York,<sup>11</sup> although I understand that her license may be in jeopardy.

9. *Sokolski & Zekaria, P.C.*

Sokolski & Zekaria, P.C. (“S & Z”) is a New York professional corporation with a principal place of business in New York, New York.<sup>12</sup>

B. COMPLAINT

The Plaintiff filed a Complaint on July 31, 2023 alleging the following claims against the Defendants:<sup>13</sup>

- Count I: Fraud in the Inducement (Against the Gross Defendants and Sternberg Attorney Defendants)
- Count II: Fraud (Against the Gross and Sternberg Attorney Defendants)
- Count III: Fraud (Against the Weiss and Zekaria Defendants)
- Count IV: Wrongful Civil Conspiracy (Against all Defendants)
- Count V: Piercing the Corporate Veil (Against Gross and CHG)
- Count VI: Piercing the Corporate Veil (Against Weiss and A Solar)
- Count VII: Participation Theory (Against Shlomo Gross and Sternberg)
- Count VIII: Unjust Enrichment/Quantum Meruit (Against the Gross and Sternberg Attorney Defendants)
- Count IX: Intentional Interference with Existing Contractual Relations (Against All Defendants)

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<sup>11</sup> Complaint, ¶ 19.

<sup>12</sup> Complaint, ¶ 20.

<sup>13</sup> Complaint, ¶¶ 65-167.



- Count X: Intentional Interference with Prospective Economic Advantage (Against All Defendants)
- Count XI: Unjust Enrichment/Quantum Meruit (Against Weiss and A Solar)

C. TIMELINE OF EVENTS

The following represents my understanding of certain events that transpired between the parties according to the documents exchanged during the course of discovery.

- “On or about January 21, 2022, Safety House agreed to purchase 151,200 iHealth Covid-19 Antigen Rapid two-pack test kits (the “Covid Test Kits”) from CHG and its managing member, Defendant Gross, (the “Order”) for a payment of \$1,965,600.00 (the “Purchase Price”).<sup>14</sup>
- “The Order was supposed to be accomplished through a Sale and Purchase Agreement (the ‘Agreement’),”<sup>15</sup> and a trust arrangement involving the Plaintiff and an attorney trust account held by the Sternberg Attorney Defendants.
- “The Agreement required Plaintiff to issue a Purchase Order to CHG for the Covid Test Kits and thereafter to deposit the \$1,965,600.00 Purchase Price into the [Trust Account] of the Sternberg Attorney Defendants...”<sup>16</sup>
- “...on or about January 21, 2022, SAFETY HOUSE issued its Purchase Order No. 18315.”<sup>17</sup>
- “In further reliance on upon the representations of the Gross Defendants and the Sternberg Attorney Defendants, Plaintiff wired the \$1,965,600.00 Purchase Price into the [Trust Account] of the Sternberg Attorney Defendants.”<sup>18</sup>
- “...Sternberg Attorney Defendants have claimed that they wire transferred a sum greater than \$1,965,600 to Defendants Weiss and Zekaria.”<sup>19</sup>

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<sup>14</sup> Complaint, ¶ 23.

<sup>15</sup> Complaint, ¶ 25.

<sup>16</sup> Complaint, ¶ 26.

<sup>17</sup> Complaint, ¶ 28.

<sup>18</sup> Complaint, ¶ 30.

<sup>19</sup> Complaint, ¶ 55.

### III. ANALYSIS

At Counsel's request, I prepared this report detailing my opinions with respect to my understanding of the alleged damages claimed by the Plaintiff. It is my opinion that Mr. Sternberg did not unjustly benefit from the Plaintiff's funds and these funds are not held in the Trust Account; therefore, there are no damages attributable to Mr. Sternberg. My observations, analysis, and opinions regarding the Plaintiff's alleged damages are detailed in the following sections.

#### A. iHEALTH TEST KITS PURCHASED BY TSH

On or about January 21, 2022 TSH purchased iHealth Covid 19 home test kits ("Test Kits") from CHG. This section examines the cash flows into and out MSA's IOLTA Bank of America Account x2143 (the "Trust Account") from January 1, 2022 to April 30, 2022 related to this TSH purchase.

##### *1. Cash Inflow from Buyer (TSH)*

TSH purchased 151,200 boxes of Test Kits from CHG for a total of \$1,965,600.<sup>20</sup> TSH wired the \$1,965,600 to the Trust Account on January 21, 2022.<sup>21</sup> See Table 1 below.

**Table 1: Payments from Buyer <sup>22</sup>**

<b>Date</b>	<b>Amount</b>
1/21/2022	\$1,965,600

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<sup>20</sup> Sternberg Deposition, Exhibit 20.

<sup>21</sup> Exhibit 1.1.

<sup>22</sup> Exhibit 1.1.

## 2. Cash Outflow to Seller

On January 26, 2022, CHG purchased 365,400 Test Kits from A.Solar for \$2,192,400.<sup>23</sup> Funds were wired to Gary Weiss / ASolar, LLC and Sokolski & Zakaria IOLA AC between February 1, 2022 and February 25, 2022 totaling \$2,571,200 from the Trust Account.<sup>24</sup> See Table 2 below.

**Table 2: Payments to Seller** <sup>25</sup>

<b>Seller</b>	<b>Date</b>	<b>Amount</b>
Gary Weiss ASolar, LLC	2/1/2022	\$(219,240)
Sokolski & Zakaria	2/4/2022	(1,911,960)
Sokolski & Zakaria	2/15/2022	(250,000)
Sokolski & Zakaria	2/25/2022	(190,000)
<b>Total</b>		<b>\$(2,571,200)</b>

I understand the payments on February 15, 2022 and February 25, 2022 were additional funds paid to the seller in order to receive the already purchased goods.<sup>26</sup> Related to the table above including funds disbursed by Mr. Sternberg to Ms. Zekaria and funds subsequently disbursed by Ms. Zekaria to Mr. Weiss, Mr. Weiss testified to the following:

- Mr. Weiss knew Mr. Sternberg “wired the money”<sup>27</sup> to Ms. Zekaria and that Ms. Zekaria “had the money to pay me.”<sup>28</sup>
- Mr. Weiss identified the next payment came in when the arrangements were made for Available Movers to pick up the product on Monday, February 7.<sup>29</sup>
- Mr. Weiss acknowledged that Ms. Zekaria had transferred him \$1,246,960 on February 7 and then another \$130,000 on February 15.<sup>30</sup>

<sup>23</sup> Sternberg Deposition, Exhibit 6.

<sup>24</sup> Exhibit 1.1.

<sup>25</sup> Exhibit 1.1.

<sup>26</sup> Based on conversations with Mr. Sternberg.

<sup>27</sup> Deposition of Gary Weiss dated July 16, 2024 (the “Weiss Deposition”), pg. 93.

<sup>28</sup> Weiss Deposition, pg. 93.

<sup>29</sup> Weiss Deposition, pg. 94.

<sup>30</sup> Weiss Deposition, pgs. 159-161.

### 3. *Summary*

Based on the activity in the Trust account, disbursements for the Test Kits exceeded amounts received from TSH for the Test Kits. See Table 3 below.

**Table 3: Summary of Activity<sup>31</sup>**

<b>Description</b>	<b>Amount</b>
Receipts for Test Kits	\$1,965,600
Payments for Test Kits	(2,571,200)
Difference	\$(605,600)

## IV. CONCLUSION

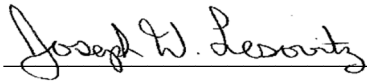
In summary, Mr. Sternberg did not unjustly benefit from the Plaintiff's funds and these funds are not held in the Trust Account. In fact, Mr. Sternberg did not benefit at all as it appears Mr. Sternberg incurred a loss as a result of the TSH transaction. Therefore, there are no damages attributable to the alleged actions of Mr. Sternberg.

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<sup>31</sup> Exhibit 1.0.

\* \* \* \* \*

The procedures performed were limited to those described herein based on the documents provided to date and other information obtained. Information obtained subsequent to the date of this report may affect this analysis and this effect may be material. I reserve the right to supplement and/or amend my analysis and this report should additional or updated information become available. In addition, I may be required to prepare additional supplemental materials such as summaries, exhibits or charts for trial, as well as to provide opinions and other materials in response to any expert opinions provided on behalf of the Plaintiff. If requested, I will update my analysis. My procedures were performed solely with respect to the above referenced litigation. This report is not to be reproduced, distributed, disclosed or used for any other purpose.

A handwritten signature in cursive script, reading "Joseph W. Lesovitz", is written over a horizontal line.

Joseph W. Lesovitz CPA/ABV/CFF, CFA, CFE

## **Index of Exhibits**

<b>Number</b>	<b>Exhibit Title</b>
A	Curriculum Vitae
B	Documents Considered
1.0	Summary of Transactions (TSH)
1.1	MSA IOLTA BOA Account Cash Inflow and Outflow Related to IHealth Test Kits
1.2	Bank of America Acct. x2143 Activity

# EXHIBIT A



Citrin Cooperman Advisors LLC

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 citrincooperman.com

## **Curriculum Vitae of Joseph W. Lesovitz, CPA/ABV/CFF, CFA, CFE**

Joseph Lesovitz is a Partner in the Forensic, Litigation and Valuation Services Group where he specializes in calculating damages in complex commercial litigation and in providing financial consulting and forensic accounting services to attorneys, public and private corporations, insurance companies, and governmental agencies. Mr. Lesovitz has provided consulting and litigation services for cases involving complex commercial damages, economic damage calculations, lost profits analysis, intellectual property infringements, business valuations, and forensic investigations. He has served as a neutral accounting arbitrator in various post-acquisition disputes related to working capital adjustments, earn-out disputes, and other financial related disputes. Mr. Lesovitz has been qualified as an expert and presented testimony in depositions and trials in federal court, state court, and arbitration. He has provided consulting and litigation services for clients in many industries including healthcare, financial services, technology, manufacturing, construction, real estate, retail, telecommunications, franchise, and insurance.

Mr. Lesovitz is an adjunct professor at the Villanova University School of Law where he teaches a course on economic damages and litigation strategy, and previously taught a course on introduction to accounting and business valuation. He has presented seminars on topics including lost profits damages, the effective use of financial experts, and intellectual property damages. Prior to joining Citrin Cooperman, Mr. Lesovitz held senior positions at leading global accounting and professional services firms and at a global investment management firm. He is a recipient of the American Institute of Certified Public Accountants 2016 Standing Ovation Award for contributions to the areas of forensic accounting and business valuation. Mr. Lesovitz also previously served on the AICPA's CFF Credential Exam Task Force.



### **Professional Experience**

**Citrin Cooperman Advisors LLC** – Forensic, Litigation and Valuation Services Group, Partner, (2015 - )

**Villanova University School of Law** - Adjunct Professor: Economic Damages and Litigation Strategy (2015 - ); and Introduction to Accounting and Business Valuation (2016 - 2018)

**EisnerAmper LLP** – Forensic, Litigation and Valuation Services Group, Partner/Director, (2012-2015)

**ParenteBeard LLC** - Forensic Accounting & Litigation Services, Senior Manager/Senior Associate, (2005-2012)

**Vanguard Group** – Financial Reporting, Supervisor/Senior Associate, (2000-2005)

### **EDUCATIONAL BACKGROUND AND CREDENTIALS**

- Certified Public Accountant in Pennsylvania (CPA)
- Chartered Financial Analyst (CFA)
- Accredited in Business Valuation (ABV)
- Certified in Financial Forensics (CFF)
- Certified Fraud Examiner (CFE)
- Bachelor of Science (Accounting) – Villanova University
- Master of Business Administration (Accounting) – Saint Joseph's University

### **PROFESSIONAL MEMBERSHIPS**

- American Institute of Certified Public Accountants (AICPA)
- Pennsylvania Institute of Certified Public Accountants (PICPA)
- CFA Society of Philadelphia (CFAP)
- Association of Certified Fraud Examiners (ACFE)
- Philadelphia VIP Finance Committee Member (2015 - )
- Waldron Mercy Academy Finance Committee Member (2014 - 2017)

### **PUBLICATIONS**

- “Quantifying Damages in a Franchise Case,” International Franchise Association (May 2022)
- “Don’t Make These Mistakes in Protecting Your Intellectual Property,” Philadelphia Magazine (September 2021)

- “Litigation Expected to Surge: Commercial Damages in the Wake of an Economic Restart,” Philadelphia Business Journal (August 2020)
- “Understanding the Defend Trade Secrets Act and Available Remedies,” The Legal Intelligencer (January 2017)
- “Analyzing Commercial Economic Damages/Lost Profits,” in *Effective Deposition of Financial and Economic Experts*, Pennsylvania Bar Institute (April 2014)
- “Lost Profits Damages in Commercial Litigation,” Lorman Education Services (December 2013)

### **LECTURES**

- “Understanding the Financial Implications of Commercial Litigation Matters,” Association of Corporate Counsel Business Skills Institute (November 2023)
- “Quantifying Lost Profits Damages in Commercial Litigation Matters,” myLawCLE (October 2022)
- “The Evolving Landscape of Corporate Transactions From a Diligence, Valuation and Dispute Perspective,” Association of Corporate Counsel Business Skills Institute (September 2022)
- “Lost Profits in Commercial Litigation: Proving and Defending Damages,” Strafford Publications, Inc. (March 2022)
- “The Infringement and the Damage Done – How Damage Experts and Litigators Put a Number on Music Industry Infringements, Breaches and Other Unauthorized Usages,” New York State Bar Association (November 2021)
- “Preparing for Battle; Preparing Your Company in the Age of the Hacker,” Association of Corporate Counsel Business Skills Institute (October 2021)
- “CARES Act and the Potential Fraud Implications,” Association of Corporate Counsel Business Skills Institute (October 2020)
- “Insurance Coverage and Claims Preparation Resulting from COVID-19,” Lorman Education Services (May 2020)
- “COVID-19 Legal and Financial Implications of Business Interruption Insurance Coverage,” Clear Law Institute (April 2020)
- “Financial Implications of Books and Records Inspections,” Association of Corporate Counsel, Delaware Legal Hot Topics (February 2020)
- “Introduction to Accounting for Lawyers,” Association of Corporate Counsel Business Skills Institute (September 2019)

- “Cost Behavior Analysis in Lost Profits Damages,” Strafford (March 2019)
- “Legal and Financial Aspects of Lost Profits Damages in Commercial Litigation,” Lorman Education Services (January 2019)
- “How to Effectively Prove and Defend Lost Profits Damages,” The Knowledge Group (September 2018)
- “Recent Updates in Labor and Employment Damages: From the Perspective of Forensic Accountants,” Association of Corporate Counsel In House Counsel Annual Conference (April 2018)
- “Emerging Issues for Litigators Working with Accountants,” Association of Corporate Counsel Litigation CLE Institute (February 2018)
- “Quantifying Damages in Commercial Litigation,” Clear Law Institute (July 2017)
- “The New Trade Secrets Act: Overview and Remedies” Clear Law Institute (January 2017)
- “Trends and Challenges in Commercial Damage Matters” AICPA Forensic and Valuation Services Annual Conference (November 2016)
- “Use of Experts and Trends in Class Action Suits” AICPA Forensic and Valuation Services Annual Conference (November 2016)
- “From Defense Costs to Damages: What Drives Professional Liability Claim Value,” ExecuSummit Annual Errors and Omissions Liability Conference (June 2016)
- “Effective Use of Financial Experts in Commercial Litigation,” Clear Law Institute (March 2016)
- “Effective Use of a Financial Expert,” Lorman Education Services (February 2016)
- “Current Issues in IP Litigation,” AICPA Forensic and Valuation Services Annual Conference (November 2015)
- “Quantifying Lost Profits Damages,” Clear Law Institute (March 2015, September 2015)
- “Quantifying and Protecting the Value of Trade Secrets,” DELVACCA (April 2015)
- “Understanding and Managing Cybersecurity Risk,” DELVACCA (March 2015)
- “Business Interruption Losses,” Liberty Mutual Group (February 2015)
- “Lost Profits Damages in Commercial Litigation,” Lorman Education Services (July 2012, January 2013, December 2013, June 2014, December 2014)
- “Future Economic Impacts When Entering License Agreements,” DELVACCA (July 2014)
- “Effective Depositions of Financial and Economic Experts,” Pennsylvania Bar Institute (April 2014)
- “Trends in IP Damages,” DELVACCA In-House Counsel Conference (April 2014)

- “Economic Damages and Intellectual Property,” New Jersey NACVA Annual Conference (September 2013)
- “Damages in Intellectual Property Litigation,” Lorman Education Services (August 2013)
- “The Art of Financial Statements, Terms and Documentation,” DELVACCA (May 2013)
- “Key Ratio Analysis of Financial Statements,” Lorman Education Services (January 2011)
- “Financial Statement Analysis,” Lorman Education Services (2010)

### **TESTIMONY**

#### 2024 Deposition

American Arbitration Association, Commercial Arbitration Tribunal

440 Park Avenue Owner Associates, LLC, Dakotah Travel Co. LLC, MP 46 East 57<sup>th</sup> Street LLC, and Harry Macklowe v. 56<sup>th</sup> and Park (NY) Holdings, LLC (f/k/a/ CIM/56<sup>th</sup> Street (NY), LLC)

#### 2024 Deposition

Superior Court of the State of Delaware

JanCo FS 2, LLC and JanCo FS 3, LLC v. ISS Facility Services, Inc.; ISS C&S Building Maintenance Corporation; ISS TMC Services, Inc.; and ISS Facility Services California, Inc.

#### 2024 Deposition

United States District Court for the Eastern District of New York

Steve Fleming and Old Blackthorn Inn v. Village of Rockville Centre; Francis X. Murray; Paul W. Pope Jr. and “John/Jane Does” 1 through 10

#### 2024 Deposition

Commercial Division of the Supreme Court of the State of New York

Yasemin Tekiner and Zeynep Tekiner against Bremen House Inc., Bremen House Texas, German News Company, Inc., German News Texas, Inc., 254-258 W. 35<sup>th</sup> St. LLC, Berrin Tekiner, Gonca Tekiner, and Billur Akipek

2023 Trial

United States District Court for the District of New Jersey

Newborn Bros. Co., Inc. v. Albion Engineering Company

2023 Trial

Court of Chancery of the State of Delaware

International Rail Partners, LLC v. American Rail Partners, LLC, Rail USA, LLC and Newco SBS Holdings, LLC

2023 Trial

United States Bankruptcy Court for the Eastern District of New York

Robert Mercer and ESB Labs, Inc. v. Ira Lee and Helen Koh Lee

2023 Deposition

United States District Court for the District of New Jersey

Newborn Bros. Co., Inc. v. Albion Engineering Company

2023 Deposition

Court of Chancery of the State of Delaware

International Rail Partners, LLC v. American Rail Partners, LLC, Rail USA, LLC and Newco SBS Holdings, LLC

2023 Deposition

United States District Court for the Southern District of Indiana

TyTek Medical Inc. v. Biomerics ATL, LLC

2023 Trial

Court of Common Pleas for Montgomery County, Pennsylvania

Steven Paik vs. David I. Dubin, Esquire and Law Offices of David I. Dubin

2022 Deposition

United States District Court for the Northern District of Georgia

Card Isle Corporation v. Tariq Farid, Edible Arrangements, LLC, and Netsolace, Inc.

2022 Deposition

Superior Court for Los Angeles County, California

Andrew Yong Ahn vs. VolumeCocomo Apparel, Inc., Christopher Chang, and Sue Chang

2022 Deposition

Supreme Court for New York County, New York

Willis Ent., Inc. v. Cumberland Farms, Inc. and PMG Northeast LLC

2022 Arbitration

American Arbitration Association, New York

34 Prince Equities LLC v. Tetra Tech Engineers P.C. d/b/a Cosentini Associates

2022 Trial

Court of Common Pleas for Bucks County, Pennsylvania

Printfly Corporation v. Jordan Nemeroff, et al.

2021 Trial

United States District Court for the Northern District of Georgia

North Avenue Group Holdings, LLC, et al. v. Lasalle Capital Group II-A, L.P., et al.

2021 Arbitration

American Arbitration Association, California

TSI Investment Group, Inc. v. CarePatrol Franchise Systems, LLC

2021 Deposition

United States District Court for the District of Arizona

ReBath, LLC v. HD Solutions, LLC and Jason Hicks

2021 Deposition

American Arbitration Association, California

TSI Investment Group, Inc. v. CarePatrol Franchise Systems, LLC

2021 Trial

Superior Court of New Jersey for Mercer County

Jaime G. Williamsberg v. Aparri, LLC and Jan R. Weinberg

2021 Deposition

United States District Court for the District of Delaware

John B. Davie and KMAFB, Inc. v. Institutional Processing Services, LLC and  
Aramark Services, Inc.

2020 Deposition

United States District Court for the District of New Jersey

Emerson Radio Corporation v. Emerson Quiet Kool Co. Ltd., and Home Easy Ltd.

2020 Arbitration

International Centre for Dispute Resolution

Canada Water Ice Company, Ltd. v. Rita's Franchise Company, LLC

2020 Deposition

United States District Court for the Northern District of Georgia

North Avenue Group Holdings, LLC, et al. v. Lasalle Capital Group II-A, L.P., et al.

2019 Deposition

Superior Court for Mercer County, New Jersey

Lauderdale Holdings I, LLC, et al. v. Sunrise Detoxification Center, LLC, et al.

2019 Deposition

Montgomery County, Maryland

Robert N. Herman, et al. v. Elizabeth Pal

2019 Deposition

United States District Court for the Northern District of Georgia

North Avenue Group Holdings, LLC, et al. v. Lasalle Capital Group II-A, L.P., et al.

2019 Deposition

Superior Court of District of Columbia

Watergate Hotel, LLC, et al. v. Grunley Construction Co., Inc., et al.

2019 Deposition

Superior Court for Monmouth County, New Jersey

J. Maughan Company, LLC, et al. v. Vaspro, LLC, et al.

2019 Arbitration

FINRA Dispute Resolution

Ira and Robin Adelman v. Oppenheimer and Company, Inc., et al.

2018 Arbitration

American Arbitration Association, New York, New York

Joseph Stapleton v. RIVCO Construction, LLC, Patrick Costigan, and Brian Costigan

2018 Deposition

United States District Court for the Eastern District of Pennsylvania

National Chemical Laboratories, Inc. v. Tyco Fire Products, L.P.

2018 Arbitration

American Arbitration Association, Philadelphia, Pennsylvania

Thomas Finn v. The Executor/Executrix/Administrator of the Estate of Gennaro R. Schiavo, Jr.

2018 Trial

Court of Common Pleas for Bucks County, Pennsylvania

Off the Wall Company, LLC (OTW) v. John Kutsop



2017 Trial

United States District Court for the District of New Jersey

David Keezer and Scott Pasch v. Errol Copilevitz, Esquire and Copilevitz & Canter, LLC

2017 Trial

Court of Common Pleas for Philadelphia County, Pennsylvania

Bruno J. Pasceri vs. Michael A. Karp

2016 Deposition

Superior Court for Middlesex County, New Jersey

Justin DeSalvo v. Sean M. McDonough, Esq.

2016 Deposition

Superior Court of the State of Delaware

The Chemours Company TT, LLC v. ATI Titanium LLC

2016 Deposition

United States District Court for the District of New Jersey

Newborn Bros. Co., Inc. v. Albion Engineering Company

2015 Deposition

Fourth Judicial Court for the State of Minnesota

C.H. Robinson Worldwide, Inc. v. XPO Logistics, Inc., et al.

2015 Arbitration

Superior Court for the Commonwealth of Massachusetts

Evan Ehrlich v. Selmark Associates, Inc., Marathon Sales, Ltd. and David Elofson

2014 Trial

United States District Court for the District of Kansas

Boardwalk Apartments, L.C. vs. State Auto Property and Casualty Insurance Company

2014 Deposition

United States District Court for the District of Kansas

Boardwalk Apartments, L.C. vs. State Auto Property and Casualty Insurance Company

2013 Deposition

United States District Court for the District of Kansas

Boardwalk Apartments, L.C. vs. State Auto Property and Casualty Insurance Company

2010 Arbitration

Court of Common Pleas for Lehigh County, Pennsylvania

Michael Beani, William Grace and American Recreational Stove & Warehouse, Inc. v.

David A. Eisenberg, Esq., et al.

# **EXHIBIT B**

**Documents Considered****Description**

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**Pleadings:**

First Amended Complaint, dated July 31, 2023

Answer of Defendants Manfred Sternberg, Esq. and Manfred Sternberg & Associates, PC to Plaintiff's Amended Complaint and Crossclaims against all Co-Defendants, dated August 23, 2023.

Answers and Objections of Defendants Manfred Sternberg, Esq and Manfred Sternberg & Associates, PC To Plaintiff's Interrogatories with Supplemental Responses, dated September 8, 2023.

**Documents:**

Bank of America Attorney at Law/IOLTA Account x2143 January 2022 to April 2022 Statements.

Bank of America Account x2143 Wire Transfer Advice, dated February 4, 2022.

Bank of America MSA IOLTA Account Activity Transaction Detail, dated February 15, 2022.

Bank of America MSA IOLTA Account Activity Transaction Detail, dated February 25, 2022.

Transaction Detail (Redacted) for Bank of America Account x2143 from January 1, 2022 through April 29, 2022.

**Depositions:**

Deposition and Exhibits of Manfred Sternberg, dated February 7, 2024.

Deposition of Gary Weiss, dated July 16, 2024.

Deposition of Daniel Scully, dated July 23, 2024.

**Research:**

<https://www.manfredlaw.com/manfred-sternberg>.

# EXHIBIT 1

**American Environmental Enterprises, Inc., d/b/a  
TheSafetyHouse.com v. Manfred Sternberg, Esquire, et. al.  
Summary of Transactions (TSH)**

	<b>Description</b>	<b>Amount</b>
1	Receipts for Test Kits	\$ 1,965,600
2	Payments for Test Kits	<u>(2,571,200)</u>
3	Difference	<u><u>\$ (605,600)</u></u>

**Notes:**

- 1 See Exhibit 1.1.
- 2 See Exhibit 1.1.
- 3 Sum of Lines 1 and 2.

**American Environmental Enterprises, Inc., d/b/a TheSafetyHouse.com v.  
Manfred Sternberg, Esquire, et. al.  
MSA IOLTA BOA Account Cash Inflow and Outflow Related to IHealth Test  
Kits**

<b>Cash Inflow from Buyer</b>			
<b>Buyer</b>	<b>Date</b>		<b>Amount</b>
TSH	1/21/2022	\$	1,965,600

<b>Cash Outflows to Seller</b>			
<b>Seller</b>	<b>Date</b>		<b>Amount</b>
Gary Weiss	2/1/2022	\$	(219,240)
Sokolski & Zakaria	2/4/2022		(1,911,960)
Sokolski & Zakaria	2/15/2022		(250,000)
Sokolski & Zakaria	2/25/2022		(190,000)
Total		\$	(2,571,200)

*Source: Bank of America Account x2143 January to April 2022 Statements*

American Environmental Enterprises, Inc., d/b/a TheSafetyHouse.com v. Manfred Sternberg, Esquire, et. al.  
Bank of America Acct. x2143 Activity  
January 1, 2022 to April 30, 2022

Date	Type	Bank Account Description	Third Party	Amount	Reference
1/4/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(1,600.18)	
1/5/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(2,500.36)	
1/6/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(1,500.54)	
1/7/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(2,500.00)	
1/10/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(3,600.00)	
1/11/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(2,700.18)	
1/12/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(6,100.00)	
1/12/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(1,418.18)	
1/13/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(9,518.18)	
1/13/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(1,300.36)	
1/14/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(6,300.18)	
1/14/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(5,900.36)	
1/14/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(1,600.54)	
1/18/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(2,700.54)	
1/18/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(2,500.18)	
1/18/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(1,800.36)	
1/18/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(1,018.00)	
1/19/2022	Withdrawals and other debits	PAYPAL DES:INST XFER ID:SAMROSINC	Samros Inc	(2,500.36)	
1/20/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220120 TIME:1551	Taylor Panagakos	(20,000.00)	
1/20/2022	Withdrawals and other debits	PAYPAL DES:INST XFER	Taylor Panagakos	(9,500.00)	
1/20/2022	Withdrawals and other debits	PAYPAL DES:INST XFER	Taylor Panagakos	(4,800.36)	
1/21/2022	Withdrawals and other debits	PAYPAL DES:INST XFER	Taylor Panagakos	(5,500.00)	
1/21/2022	Deposits and other credits	WIRE TYPE:WIRE IN DATE: 220121 TIME:1543	American Environmental En	1,965,600.00	
1/24/2022	Deposits and other credits	WIRE TYPE:WIRE IN DATE: 220124 TIME:0415	Taylor Panagakos	10,000.00	
1/26/2022	Withdrawals and other debits	PAYPAL DES:INST XFER	Taylor Panagakos	(135.51)	
2/1/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220201 TIME:1149	Gary Weiss Asolar, LLC	(219,240.00)	Inv#4 Charlton iHealth kits /ACC/, PH
2/4/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220204 TIME:1618	Sokolski & Zakaria IOLA AC	(1,911,960.00)	Attn Dafna Zekaria RE Char
2/15/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220215 TIME:1601	Sokolski & Zakaria IOLA AC	(250,000.00)	Attn Dafna Zekaria Esq RE
2/17/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220217 TIME:1630	Innovative Graphics, LTD	(77,000.00)	Refund in full Charlto
2/25/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220225 TIME:1642	Sokolski & Zakaria IOLA AC	(190,000.00)	Attn Dafna Zekaria Esq RE
3/10/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220310 TIME:1047	GKM Supply LLC DBA Indutex	(41,500.00)	Escrow Refund in full Charlton /ACC/
3/16/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220316 TIME:1152	Charlton Holding Group LLC	(72,000.00)	Per Sam Gross /ACC/, PHN/Charlton Hol
3/16/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220316 TIME:1648	Charlton Holding Group LLC	(204,120.00)	Rami purchase LA /ACC/, PHN/Charlton
3/17/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220317 TIME:1609	Charlton Holding Group LLC	(68,000.00)	Per Sam Gross /ACC/, PHN/Charlton Hol
3/21/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220321 TIME:1325	Charlton Holding Group LLC	(185,000.00)	Rami 4 pallets Carlsbad CA /ACC/, PHN
3/22/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220322 TIME:1129	Charlton Holding Group LLC	(140,000.00)	iHealth Test kits Rami /ACC/, PHN/Cha
3/22/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220322 TIME:1633	Charlton Holding Group LLC	(69,500.00)	iHealth Test kits Rami /ACC/, PHN/Cha
3/23/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220323 TIME:1241	Charlton Holding Group LLC	(68,972.36)	iHealth Test kits Rami /ACC/, PHN/Cha
3/23/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220323 TIME:1543	Charlton Holding Group LLC	(69,100.18)	Romeo Inv 2022/17 /ACC/, PHN/Charlton
3/24/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220324 TIME:1552	Charlton Holding Group LLC	(72,500.36)	2022/18 Romeo V 4P /ACC/, PHN/Charlto
3/25/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220325 TIME:1621	Charlton Holding Group LLC	(56,700.36)	Final lot \$7.50 box /ACC/, PHN/Charlt
3/30/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220330 TIME:0917	Charlton Holding Group LLC	(71,018.00)	Invoice 10089/22 /ACC/, PHN/Charlton
3/31/2022	Withdrawals and other debits	WIRE TYPE:BOOK OUT DATE:220331 TIME:1231	Texas IOLTA Trust	(25,000.00)	Charlton Settlement in full 2022-00084 /ACC/
4/4/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220404 TIME:1418	Charlton Holding Group LLC	(78,036.00)	Romeo Valentino Inv 2022/18-18/2 /ACC
4/4/2022	Withdrawals and other debits	PAYPAL DES:INST XFER	Taylor Panagakos	(5,818.39)	
4/5/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220405 TIME:1358	Charlton Holding Group LLC	(52,018.18)	Inv 2022/18-29/4-1 /ACC/, PHN/Charlto
4/5/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220405 TIME:1643	Charlton Holding Group LLC	(41,518.00)	Gazuz22-22/01C /ACC/, PHN/Charlton Ho
4/7/2022	Deposits and other credits	WIRE TYPE:WIRE IN DATE: 220407 TIME:1025	Taylor Panagakos	7,000.00	
4/7/2022	Withdrawals and other debits	WIRE TYPE:WIRE OUT DATE:220407 TIME:1325	Charlton Holding Group LLC	(26,000.36)	Naftali2022-01 /ACC/, PHN/Charlton Ho
4/15/2022	Withdrawals and other debits	PAYPAL DES:INST XFER	Taylor Panagakos	(5,000.00)	
4/20/2022	Withdrawals and other debits	PAYPAL DES:INST XFER	Taylor Panagakos	(6,718.18)	
4/27/2022	Withdrawals and other debits	PAYPAL DES:INST XFER	Taylor Panagakos	(5,936.36)	

Source: Bank of America Account x2143 January to April 2022 Statements